CHANGE OF ACCOUNTING PERIOD

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-0047

▶ Do not enter social security numbers on this form as it may be made public.

Intern	al Revenue	e Service	Go to www.irs.gov/Form990 for instructions and the latest information	ation.	Inspection
A F	or the 2	2018 calend	lar year, or tax year beginning SEP 1 , 2018 and ending DEC 3	1, 2018	
ВС	heck if			ployer identifica	tion number
\Box	Address	AMER	ICAN BOARD OF ORTHOPAEDIC SURGERY		
\vdash	Name change		usiness as	36-60	00057
F	Initial			phone number	
$\overline{}$	Final return/	•	SILVER CEDAR COURT 1100	(919)	929-7103
	termin- ated			s receipts \$	4,046,111.
	Amended			this a group retu	
\vdash	Applica-			r subordinates?	Yes X No
	beuqing			e all subordinates inclu	
īī	aveyen	npt status			st (see instructions)
				roup exemption r	-
					State of legal domicile: DE
_		Summary			
-	1 B	riefly descri	be the organization's mission or most significant activities ENSURE SAFE, E	THICAL &	EFFECTIVE
Activities & Governance	P	RÁCTIC	E OF ORTHOPAEDIC SURGERY THRU STANDARDS OF	EDU. & E	XAM.
rua	2 C	heck this bo	if the organization discontinued its operations or disposed of more than 25	% of its net asse	ets
ove	3 N	umber of vo	ting members of the governing body (Part VI, line 1a)	3	21
ر مع	4 N	umber of inc	dependent voting members of the governing body (Part VI, line 1b)	4	21
S			of individuals employed in calendar year 2018 (Part V, line 2a)	5	14
Ž.	6 To	otal number	of volunteers (estimate if necessary)	6	63
Cti	7а То	otal unrelate	d business revenue from Part VIII, column (C), line 12	7a	0.
•	bΝ	et unrelated	business taxable income from Form 990-T, line 38	7b	0.
			Prio	r Year	Current Year
ەرح	8 C	ontributions	and grants (Part VIII, line 1h)	0.	0.
_ <u></u>	9 P	rogram serv		46,864.	624,710.
je Ke	10 In	ivestment in	come (Part VIII, column (A), lines 3, 4, and 7d)	06,556.	1,379,897.
 4∝	11 0	ther revenu	e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	33,514.	14,887.
=	12 To	otal revenue		86,934.	2,019,494.
. j	13 G	rants and s	milar amounts paid (Part IX, column (A), lines 1-3)	93,225.	0.
9	14 B	enefits paid	to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	15 S	alaries, othe	r compensation, employee benefits (Part IX, column (A), lines 5-10)	82,029.	751,711.
Z Š	16a P	rofessional i	undraising fees (Part IX, column (A), line 11e)	0.	0.
Ξĕ	<mark>,</mark> БТ∈	otal fundrais	ing expenses (Part IX, column (D), line 25)		
Źω	17 0	ther expens		96,948.	1,343,845.
S S				72,202.	2,095,556.
	19 R	evenue less		14,732.	-76,062.
Sor	}			of Current Year	End of Year
Net Assets Fund Baland	20 Te		rart A, line 10)	48,106.	37,615,724.
age and a	21 To	otal liabilitie:	(unt X, inito 20)	08,159.	2,815,953.
쫉	22 N	et assets or		39,947.	34,799,771.
_		Signatur			
			I declare that I have examined this return, including accompanying schedules and statements, and		knowledge and belief, it is
true,	correct,	and complete	e. Declaration of preparer (other may officer) to based on all information of which preparer has any l	knowledge.	
	11	Pianotii	e go officer	1 5/9/17	
Sigi				Date	
Her	e		ON S. WHITE, CHIEF OPERATING OFFICER print name and title		
					TT BTIN
D-:		• • •	parer's name Preparer's signature Date	Check L	PTIN
Paid	-	VY BEC	CKHAM LVy Beckham 05/09/	2019 self-employed	P01316131
-		irm's name	CLIFTONLARSONALLEN LLP	Firm's EIN	41-0746749
use	Only F	-ırm's addres	S 901 N. GLEBE ROAD, SUITE 200	. 571	227 0500
			ARLINGTON, VA 22203	Thous no.5 /1	-227-9500
			is return with the preparer shown above? (see instructions)		X Yes No
8320	01 12-31-	18 LHA	For Paperwork Reduction Act Notice, see the separate instructions.		Form 990 (2018)

	1990 (2018) AMERICAN BOARD OF ORTHOPAEDIC SURGERY 36-6000	3057	Page 2
Pai	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission		
	TO SERVE THE BEST INTERESTS OF THE PUBLIC AND OF THE MEDICAL		
	PROFESSION BY ESTABLISHING EDUCATIONAL STANDARDS FOR ORTHOPAED		
	RESIDENTS AND BY EVALUATING THE INITIAL AND CONTINUING QUALIFIC	CATIO	NS
	AND COMPETENCE OF ORTHOPAEDIC SURGEONS.		
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Yes	X No
	If "Yes," describe these new services on Schedule O		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	X No
	If "Yes," describe these changes on Schedule O		
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by	expenses	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total experience of the section 501(c)(4) organizations are required to report the amount of grants and allocations to other section 501(c)(4) organizations are required to report the amount of grants and allocations to other section 501(c)(4) organizations are required to report the amount of grants are required to report the amount of grants are required to report the section 501(c)(4) organization for the section 501(c)(4) organization for the section 501(c)(4) organization for the section for the		
	revenue, if any, for each program service reported		
4a			
	SUBSPECIALTY CERTIFICATION:		
	CERTIFICATION OF SPORTS AND HAND SUB-SPECIALTY CERTIFICATES AF	TER	
	INITIAL CERTIFICATION IS COMPLETE. THERE WERE 101 HAND SUBSPEC		
	CERTIFICATES, AND 75 SPORTS SUB-SPECIALTY CERTIFICATES IN THE		
	MONTH FISCAL YEAR ENDING IN 2018.		
			
4b	(Code) (Expenses \$ including grants of \$) (Revenue \$	_	
7.0	RECERTIFICATION EVERY TEN YEARS:		
	EVERY 10 YEARS DIPLOMATES MUST MEET ADDITIONAL EDUCATIONAL		
	REQUIREMENTS. PEER REVIEW, AND AN EXAM TO RECERTIFY. THERE WER	E 137	
	HAND RECERTIFICATION AND HAND COMBINED CERTIFICATES, AND 264 S.		
	RECERTIFICATION AND COMBINED SPORTS FOR THE FOUR MONTH FISCAL		
	ENDING 2018.		
			
			
4c	(Code) (Expenses \$ including grants of \$) (Revenue \$		
40	(Code) (Expenses \$ including grants of \$) (Revenue \$)		—— '
			
4d	Other program services (Describe in Schedule O)		
	(Expenses \$ Including grants of \$) (Revenue \$		
4e	Total program service expenses		
		Form 9	90 (2018)

Form 990 (2018) AMERICAN BOA Part IV Checklist of Required Schedules

			res	NO
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			х
_	If "Yes," complete Schedule A	1 2		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?			
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	<u> </u>	-	_==_
4	during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
_	similar amounts as defined in Revenue Procedure 98-197 If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			_
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		<u>X</u>
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent			
	endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		<u>X</u>
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X			
	as applicable	-	-	1
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,		v	
	Part VI	11a	X	
D	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total	446		х
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total	11b		-
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in	- 10		_
_	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	_
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		<u> </u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		Х
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
ь	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			v
15	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	146		<u>X</u> _
13	foreign organization? If "Yes," complete Schedule F, Parts II and IV	10		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	15		<u> </u>
10	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		 -
••	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			_==_
	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		<u>X</u>
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Form 990 (2018) AMERICAN BOARD OF Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current			 -
23	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K If "No," go to line 25a	24a		_X_
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25 a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	 -	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete	051		
	Schedule L, Part I	25b	-	
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or	ı		
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial	20		
21	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member			
	of any of these persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			,
	instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	- ~	x '
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer,			
	director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes, " complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations?		}	
	If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations		1	
	sections 301 7701-2 and 301 7701-37 If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		}	
25-	Part V, line 1	34_		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	 	<u> </u>
ນ	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	1	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	333	 	\vdash
	If "Yes," complete Schedule R, Part V, line 2	36		l
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	<u>ٿ</u>	 	\vdash
•	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			
	Note. All Form 990 filers are required to complete Schedule O	38	х	L
Pa	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 73			:
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	_	l	
	(gambling) winnings to prize winners?	1c	بيا	<u> </u>
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Senter the number of employees reported on Form W-3. Transmittal of Wage and Tax Statements, field for the calendar year ending with or within the year covered by this return. It is a sentence of the sentence of the cale of the calendar year ending with or within the year covered by this return. Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). In the calendar year and a sentence of 1st 000 or more during the year? It is a sentence of 1st 000 or more during the year? If vies, I have a filed a Form 590-1 for this year? If vior 1st one 3b, provide an explanation of Schedule O. If vies, I have a filed a Form 590-1 for this year? If vior 1st one 3b, provide an explanation of Schedule O. If vies, I have a filed a Form 590-1 for this year? If vior 1st one 3b, provide an explanation of Schedule O. If vies, I have a filed a Form 590-1 for this year? If vior 1st one 3b, provide an explanation of Schedule O. If vies, I have a filed a Form 590-1 for this year? If vior 1st one 5b, provide an explanation of Schedule O. If vies, I have a filed a Form 590-1 for this year, and the organization have an interest in, or a signature or other authority over, a financial account) in a foreign country such as a bank account, securities account, or other financial accounts (FBAR) If vies, I have been a set of the foreign country such as a bank account, a securities and present an explanation of the foreign securities of contributions and part year of produced the securities of the foreign securities of the foreign securities of the foreign securities of the foreign securities of the organization securities of contributions under section 170(c). If the organizat	Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
field for the calendar year ending with or within the year covered by the return 2a				Yes	No
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-rife (see enstructions) 3a Did the organization have winested business gross is some of \$1,000 or more during the year? b If Yes,* has it filed a Form 990-1 for this year? If Yeb? to line 3b, provide an explanation in Schedule O 3b If Yes,* and the did not greater than 250, you may be required to e-rife (see enstructions) 3a X X b If Yes,* and the did not greater than 250, you may be required to e-rife (see enstructions) 3a X X b If Yes,* and the did not greater than 250, you may be required to e-rife (see enstructions) 3a X X b If Yes,* and the did not greater than 250, you may be required to e-rife (see enstructions) 3b If Yes,* and the see e-rife (see enstructions) 3c X X and the greater than 250 or greater	2a			ł	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a X bill "Yes", and a fide a form 950 for for the year" if "No" to line 3b, provide an explanation in Schedule O 5b II "Yes", and a fide a form 950 for for the year" if "No" to line 3b, provide an explanation in Schedule O 5b II "Yes", and a fide a form 950 for for the year" if "No" to line 3b, provide an explanation in Schedule O 5c en structions for filing requirements for FincEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 5b Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5c en structions for filing requirements for FincEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 5c Was the organization have annual gross receipts that twe or is a party to a prohibited tax shelter transaction? 6c Was the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solic any contributions that were not tax deductible as charitable contributions? 7c Organization shart may receive deductible contributions under section 170(c). 8d If "Yes," did the organization in excess of \$75 made party sa is contribution and party for goods and services provided to the payor? 7a Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7b Did the organization seller example, or otherwise dispose of tangle personal property for which it was required to file Form 8282? filed during the year 8b Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7c Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7c Did the organization floates the number of Forms 8282 filed during the year 8b Did the sponsoring organization marks and stability of the o		filed for the calefular year ending with or within the year covered by this return			لــــا
38 Dit the organization have unrelated business gross income of \$1,000 or more during the year? 39 Dit if "Yes," has it field a form 9507 for the year if "No" to fine 8b, provide an explanation in Schedule O 40 A tary time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country Section 50 Fine 1 the provided in the	ь		_2b		Ĺ
b If "Yes," has if lifed a Form 980-T for this year? If "No" to line 3b, provide an explanation in Schedule O 4. At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account? 4. At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account? 4. B If "Yes," enter the name of the foreign country [such as a bank account, securities account, or other financial account? 5. B Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5. B D da any taxable party norby the organization that it was or is a party to a prohibited tax shelter transaction? 5. B D da any taxable party norby the organization file Form 8886.17? 6. D Gos the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax eductible? 7. Organizations that may receive deductible contributions or express statement that such contributions or gifts were not tax deductible? 7. Organizations that may receive deductible contributions under section 170(c). 8. B Was the organization norby the donor of the value of the goods or services provided? 7. C Id the organization receives a psymetrial excess of \$75 made party as a contribution and aparty for goods and services provided? 7. C Id the organization receives a soft-angle, or otherwise dispose of tangble personal property for which it was required to the Form 8282? 8. D If "Yes," indicate the number of Forms 8282 filed during the year 9. D If the organization received a contribution of care, boats, singlanes, or other vehicles, did the organization file a Form 1098 C? 9. Sponsoring organization make any taxabiled intellectual property, did the organization file a Form 1098 C? 9. Sponsoring organization make any taxabiled intellectual property, did the organization file a Form 1098 C? 9. Section 501(c)] 7 organ			-		_ _
4a A any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial accounts (FBAR) 5b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 5a Was the organization a party to a prohibited tax shefter transaction at any time during the tax year? 5c If "Yes" to line 5a or 5b, did the organization that it was or se a party to a prohibited tax shefter transaction? 6c If "Yes" to line 5a or 5b, did the organization from 88617? 6d Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax evolutible for entire that such contributions or gifts were not tax deductible? 7 Organizations that may receive deductible contributions under section 170(c). 8 If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 8 If "Yes," and did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 9 Organizations that may receive deductible contributions under section 170(c). 10 If the organization include with every solicitation an express statement that such contributions or gifts were not tax may be a solicitation and party for goods and services provided? 7 Organizations that may receive deductible contributions under section 170(c). 10 If the organization receive a payment in excess of 375 made party as a contribution and party for goods and services provided? 10 If the organization receives any funds, directly or indirectly, to pay premums on a personal benefit contract? 10 If the organization received a contribution of qualified intellectual property, did the organization file a Form 1980 organizat			_		
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If "Yes," complete Form 4720, Schedule O	46		-		
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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

	Check if Schedule O contains a response or note to any line in this Part VI			X		
Sec	tion A. Governing Body and Management					
			Yes	No		
1a	Enter the number of voting members of the governing body at the end of the tax year 21					
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		ĺ			
b	Enter the number of voting members included in line 1a, above, who are independent 21	Ì	ľ	ł		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other	<u> </u>	 	ļ		
	officer, director, trustee, or key employee?	2		X		
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision	ŀ	ļ			
	of officers, directors, or trustees, or key employees to a management company or other person?	3		X		
4						
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X		
6	Did the organization have members or stockholders?	6		X		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	[[
	more members of the governing body?	7a	 	X		
þ	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	{	[١.,		
	persons other than the governing body?	7b	 	X		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			ļ		
	The governing body?	8a	X	 		
	Each committee with authority to act on behalf of the governing body?	8b_	X	 		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	_)	J		
500	organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	<u> </u>	X		
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)			T		
100	Did the organization have local chapters, branches, or efficience?	100	Yes	No X		
	Did the organization have local chapters, branches, or affiliates? If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	10a	 			
b	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	1			
110	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	 		
	Describe in Schedule O the process, if any, used by the organization to review this Form 990	1110		 		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X			
b		12b	X	1		
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		ļ <u> </u>	 		
·	in Schedule O how this was done	12c	x			
13	Did the organization have a written whistleblower policy?	13	X	t		
14	Did the organization have a written document retention and destruction policy?	14	X			
15	Did the process for determining compensation of the following persons include a review and approval by independent					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		_	۱. ,		
а	The organization's CEO, Executive Director, or top management official	15a	X			
b	Other officers or key employees of the organization	15b	Х			
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			7.7		
	taxable entity during the year?	16a		Х		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			l		
	exempt status with respect to such arrangements?	16b				
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed ► NONE					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)	s only) avail	able		
	for public inspection. Indicate how you made these available. Check all that apply					
	Own website Another's website X Upon request Other (explain in Schedule O)					
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	d finar	ıcıal			
	statements available to the public during the tax year					
20	State the name, address, and telephone number of the person who possesses the organization's books and records KATHRYN CLARK, CONTROLLER - 919-929-7103			_		
	400 SILVER CEDAR COURT, SUITE 1000, CHAPEL HILL, NC 27514					
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's current key employees, if any See instructions for definition of "key employee"
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

(A) Name and Title	(B) Average hours per	(C) Position (do not check more than one box, unless person is both an				than			(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee		recto		tee)	from the organization (W-2/1099-MISC)	from related organizations (W-2/1099-MISC)	other compensation from the organization and related organizations
(1) DOUGLAS W. LUNDY, MD	2.00									
PRESIDENT		Х	<u> </u>	X	L	<u> </u>	L-	0.	0.	0
(2) RICK W. WRIGHT, MD	2.00]			1	ļ	}	2 114	. 0.	0
PRESIDENT-ELECT	2.00	X	\vdash	X	├	Ь.	<u> </u>	2,114.	0.	0
(3) CHARLES L. SALTZMAN, MD VICE PRESIDENT	2.00	x		х	1	l	Ì	0.	0.	0
(4) FREDERICK M. AZAR, MD	2.00	1		4	├	┝	┝	ļ	· · · · · · · · · · · · · · · · · · ·	
TREASURER	2.00	X		х		1		1,681.	0.	0
(5) JOSHUA J. JACOBS MD	2.00	 ^	 -	 ^	-	┢	-	1,001.		
SECRETARY	2.00	x		Х				1,235.	o.'	0
(6) J. LAWRENCE MARSH, MD	2.00			 	-	\vdash	H			
SENIOR DIRECTOR		\mathbf{x}			ŀ	ŀ		3,370.	0.	0
(7) JAMES E. CARPENTER, MD	2.00	t		\vdash	t		Г	 		
SENIOR DIRECTOR		x						1,873.	0.	0
(8) JAMES R. ROBERSON, MD	2.00	Ī				Π	Г			
SENIOR DIRECTOR		X			ļ _			4,193.	0.	0
(9) PETER M. MURRAY, MD	2.00	Γ								
SENIOR DIRECTOR		X	L		L	L	_	4,770.	0.	0
(10) TERRANCE D. PEABODY, MD	2.00	1		1					_	_
SENIOR DIRECTOR		X	L.	<u> </u>	_	L	L	3,680.	0.	0
(11) THOMAS P. VAIL, MD	2.00	l	1			l				
SENIOR DIRECTOR		X	<u> </u>	L_	_	<u> </u>	Ļ_	0.	0.	0
(12) ANNE E. VAN HEEST, MD	2.00		Į	Į]		1 005		
DIRECTOR		X	<u> </u>	ļ	_	├-	┡	1,885.	0.	0
(13) APRIL D. ARMSTRONG, MD	2.00	ļ "			1	}	l	1 226	0.	_
DIRECTOR	2.00	X	-	 	├	┢	⊢	1,326.		0
(14) GREGORY A. MENCIO, MD DIRECTOR	2.00	x	1	ì			1	5,600.	0.	0
(15) JACK B. EVANS	2.00	┝			┝	├	⊢	3,000.	· · · · · · · · · · · · · · · · · · ·	
DIRECTOR	2.00	\mathbf{x}	1		1	ĺ		1,945.	ο.	0
(16.) JAMES D. KANG, MD	2.00	┢┷	-	\vdash	1-	┼-	\vdash	1,7=3.	 	
DIRECTOR	2.00	x]		2,541.	0.	0
(17) JOHN M. FLYNN, MD	2.00	1	 -	├-	\vdash	╁	\vdash	- 2,3=1.		
DIRECTOR	 2.00	\mathbf{x}	1				!	2,413.	0.	0

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Form 990 (2018)

Part VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	rees	, an	d Hi	ghe	st C	Compensated Employed	es (continued)		
(A)	(B)				C)	×		(D)	(E)	╗	(F)
Name and title	Average	١			ition			Reportable	Reportable	ł	Estimated
rumo ana mao	hours per		not c					compensation	compensation	- 1	amount of
	week	offi	cer an	dad	irecto	v/trus	tee)	from	from related	- 1	other
	(list any	ģ			1		1	the	organizations	1	compensation
	hours for	rdire		}	ı	<u> </u>		organization	(W-2/1099-MISC	3)	from the
	related	ndividual trustee or director	Institutional trustee			22		(W-2/1099-MISC)		- 1	organization
	organizations	I Tus	튵		Key employee	ge a					and related
	below	vidua	3	ĕ	emp	hest	朣	Ì		ſ	organizations
	line)	Ē	ııst	Officer	Хеў	Highest compensated employee	F		······································		
(18) KEVIN L. GARVIN MD	2.00			l	ł	ĺ	l	l i		- (
DIRECTOR		X						0.	_	۱. 0	0.
(19) MICHAEL S. BEDNAR, MD	2.00					Г				\neg	
DIRECTOR		X						1,599.		0.	0.
(20) SCOTT E. PORTER MD	2.00	_		 	1	\vdash	\vdash	 		\neg	
DIRECTOR		х						0.		ا. ہ	0.
(21) WAYNE J. SEBASTIANELLI, MD	2.00	 	 	├─	 	┼~	-	 		- 	`
DIRECTOR	2.00	x						0.		ا. ہ	0.
	2.00	^	-	-	\vdash	├	┝			~ 	
(22) ANNUNZIATO AMENDOLA MD	2.00	١.,		ĺ		ſ	1	1		ا ۸	0
DIRECTOR (UNTIL 10/2018)		Х	┞-		—	 _	<u> </u>	0.	. <u>-</u>	0.	0.
(23) SANFORD E. EMERY, MD	2.00	1		l	l	ł	ł			_ }	_
DIRECTOR (UNTIL 10/2018)		Х	<u> </u>			L.		1,886.		0.	0.
(24) DAVID F. MARTIN, MD	40.00					Π					
EXECUTIVE MEDICAL DIRECTOR		1	•	Х	1	l		511,828.		0.	114,047.
(25) AARON S. WHITE	40.00				\vdash						
CHIEF OPPERATING OFFICER		1		x	1			219,334.		٥.ا	80,747.
(26) PATRICIA SCALF	35.00	\vdash	t^-	\vdash	1	\vdash		 			<u>´</u>
EXAMS ADMINISTRATOR		1			l	X		124,559.		ا. ہ	52,323.
	L	L.—	<u> </u>			1	┕	897,832.		0.	247,117.
1b Sub-total								113,410.		0.1	65,710.
c Total from continuation sheets to Part V	II, Section A							1,011,242.		ö :	312,827.
d Total (add lines 1b and 1c)											312,021.
2 Total number of individuals (including but r	not limited to th	ose	liste	ed a	bov	e) wl	no r	eceived more than \$100	,000 of reportable		
compensation from the organization											4
										,	Yes No
3 Did the organization list any former officer.	, director, or tri	uste	e, ke	y e	mplo	yee	, or	highest compensated e	mployee on	. !	
line 1a? If "Yes," complete Schedule J for s	such individual									L	3 X
4 For any individual listed on line 1a, is the si	um of reportab	le c	omp	ens	atıor	n and	to b	her compensation from	the organization	!	
and related organizations greater than \$15	0,000? If "Yes,	" cc	mpl	ete :	Sch	edul	e J i	for such individual			4 X
5 Did any person listed on line 1a receive or									dual for services	Ī	
rendered to the organization? If "Yes," con	•							· ·			5 X
Section B. Independent Contractors											
Complete this table for your five highest co	mnensated in	den	ende	ent o	cont	racto	ors 1	that received more than	\$100,000 of comp	ens	ation from
the organization Report compensation for	-								•		4
	the calendar y	Cui	Cildi	ng .		01 11		(B)	, cui		(C)
(A) Name and business	address						l	Description of s	ervices	С	ompensation
WEB DATA SOLUTIONS							\dashv	IT SUPPORT A			
	UTMODA		-	гт	6	Λ E ·			ו		676 420
930 YORK ROAD SUITE 102,	HINSDA		<u>, :</u>	ГП	0	05,	۷ ۲۱	DESIGN			676,439.
NBME		_			4 0	1 ^	.				425 440
3750 MARKET STREET, PHIL	ADELPHIA	A.,	P2	<u>A</u> .	19	T 0.	╧┤	TEST DEVELOP	MENT.		435,110.
							-				
				_							
							- [Γ		
2 Total number of independent contractors (includina but r	not li	mite	d to	the	se li	ster	above) who received m	nore than		
\$100,000 of compensation from the organ						2		- · - , · · · · · · · · · · · · · · · ·			
SEE PART VII, SECTIO	N A CON	ΓŢ	NUZ	Т		_	SH	EETS			Form 990 (2018)
			J.				- 				
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								IC SURGERY	36-600	0057
Part VII Section A. Officers, Directors, Tru		nplo	yee			lıgh	est	Compensated Employ	ees (continued)	
(A) Name and title	(B) Average hours	(C) Position (check all that apply)					ly)	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
27) KATHRYN CLARK CONTROLLER	35.00			١.		x		113,410.	0.	65,710
ONTROUBER								113,410.		03,710
		L							<u> </u>	
							_			
		\vdash				-				<u> </u>
						_	_			
			<u> </u>		_	_	_			
		_		<u></u>						
		-		-						
		_		_		_	_			
			_	_		<u> </u>	 			
		_	-			-				
		-								
Total to Part VII, Section A, line 1c								113,410.		65,710

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Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII Revenue excluded from tax under (B) C Related or Unrelated Total revenue business exempt function sections 512 - 514 revenue revenue Contributions, Gifts, Grants and Other Similar Amounts 1a 1 a Federated campaigns 1b **b** Membership dues 1c c Fundraising events 1d d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f Business Code Program Service Revenue EXAMS AND APPLICATION 900099 624,710. 624,710 All other program service revenue 624,710. Total. Add lines 2a-2f 3 Investment income (including dividends, interest, and 260,190 260,190 other similar amounts) Income from investment of tax-exempt bond proceeds 5 Royalties (i) Real (ii) Personal 48,347 6 a Gross rents 33,460. **b** Less rental expenses 14,887. c Rental income or (loss) 14,887 14,887. d Net rental income or (loss) 7 a Gross amount from sales of (i) Securities (II) Other 3,112,864. assets other than inventory b Less cost or other basis 1,993,157 and sales expenses 1,119,707. c Gain or (loss) 1,119,707 1,119,707. d Net gain or (loss) 8 a Gross income from fundraising events (not Other Revenue including \$ contributions reported on line 1c) See Part IV, line 18 b Less direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities See Part IV, line 19 **b** Less direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Net income or (loss) from sales of inventory Miscellaneous Revenue **Business Code** 11 a d All other revenue e Total. Add lines 11a-11d 624,710. 2,019,494. 0. 1,394,784. Total revenue. See instructions 12 Form 990 (2018)

Par	Part IX Statement of Functional Expenses						
	on 501(c)(3) and 501(c)(4) organizations must com		er organizations must c	omplete column (A)			
	Check if Schedule O contains a respon						
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses		
1	Grants and other assistance to domestic organizations			1			
	and domestic governments. See Part IV, line 21						
2	Grants and other assistance to domestic		-				
	individuals See Part IV, line 22			<u> </u>			
3	Grants and other assistance to foreign	}		1			
	organizations, foreign governments, and foreign			1			
	individuals See Part IV, lines 15 and 16			ļ			
4	Benefits paid to or for members				<u> </u>		
5	Compensation of current officers, directors,	221 262		1	i		
_	trustees, and key employees	331,362.					
6	Compensation not included above, to disqualified]			
	persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)						
7	Other salaries and wages	264,296.		 			
8	Pension plan accruals and contributions (include	201,2301		 			
٥	section 401(k) and 403(b) employer contributions)	47,525.					
9	Other employee benefits	82,702.					
10	Payroll taxes	25,826.		<u> </u>			
11	Fees for services (non-employees)						
а	Management						
ь	Legal	48,324.					
C	Accounting	31,996.					
ď	Lobbying						
е	Professional fundraising services. See Part IV, line 17						
f	Investment management fees	25,553.		 	ļ <u></u>		
g	Other (If line 11g amount exceeds 10% of line 25,	155 600					
	column (A) amount, list line 11g expenses on Sch O.)	155,609.		 	<u> </u>		
12	Advertising and promotion	66,043.	-				
13 14	Office expenses Information technology	99,895.		 			
15	Royalties	33,033.					
16	Occupancy	52,346.					
17	Travel	50,629.		†			
18	Payments of travel or entertainment expenses						
	for any federal, state, or local public officials						
19	Conferences, conventions, and meetings	194,069.					
20	Interest				<u></u>		
21	Payments to affiliates	45					
22	Depreciation, depletion, and amortization	157,731.		 			
23	Insurance	27,029.		ļ			
24	Other expenses, Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)	r og tro	u ju oud?				
а	TEST DEVELOPMENT	337,210.					
b	KNOWLEDGE SKILLS	27,162.					
С	EXAMINERS	13,556.					
d	BROCHURES	11,442.					
е	All other expenses	45,251.					
<u>25</u>	Total functional expenses. Add lines 1 through 24e	2,095,556.		 	<u> </u>		
26	Joint costs. Complete this line only if the organization						
	reported in column (B) joint costs from a combined]		

Check here if following SOP 98-2 (ASC 958-720)

Check if Schedule O contains a response or note to any line in this Part X (A) (B) Beginning of year End of year 2,080,880. 2,133,919. 1 Cash - non-interest-bearing 2,022,051. 2 2,310,097. 2 Savings and temporary cash investments 3 Pledges and grants receivable, net 93,821. 34,484. 4 4 Accounts receivable, net 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete 5 Part II of Schedule L 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L 6 7 Notes and loans receivable, net 10,957. 8,550. Inventories for sale or use 8 311,593. 380,386. Prepaid expenses and deferred charges 9 10a Land, buildings, and equipment cost or other 6,032,986. basis. Complete Part VI of Schedule D 10a 3,780,928. 2,332,707. 2,252,058. 10c b Less accumulated depreciation 10b 35,490,404. 30,496,638. 11 11 Investments - publicly traded securities 52,654. 52,631. 12 12 Investments - other securities See Part IV, line 11 Investments - program-related See Part IV, line 11 13 13 14 14 Intangible assets 15 15 Other assets See Part IV, line 11 42,448,106. 37,615,724. 16 16 Total assets. Add lines 1 through 15 (must equal line 34) 1,344,258. 552,678. 17 Accounts payable and accrued expenses 17 478,185. 208,185. 18 18 Grants payable 620,293. 1,991,444. 19 19 Deferred revenue 20 20 Tax-exempt bond liabilities 21 Escrow or custodial account liability Complete Part IV of Schedule D 21 Loans and other payables to current and former officers, directors, trustees, Liabilities key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L 22 23 23 Secured mortgages and notes payable to unrelated third parties Unsecured notes and loans payable to unrelated third parties 24 24 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of 65,423 63,646. 25 Schedule D 2,508,159. 2,815,953. 26 26 Total liabilities. Add lines 17 through 25 Organizations that follow SFAS 117 (ASC 958), check here complete lines 27 through 29, and lines 33 and 34. **Vet Assets or Fund Balances** 39,939,947. 34,799,771. 27 27 Unrestricted net assets 28 28 Temporanly restricted net assets 29 Permanently restricted net assets Organizations that do not follow SFAS 117 (ASC 958), check here and complete lines 30 through 34. 30 Capital stock or trust principal, or current funds Paid-in or capital surplus, or land, building, or equipment fund 31 31 32 32 Retained earnings, endowment, accumulated income, or other funds 39,939,947. 34,799,771. 33 33 Total net assets or fund balances 37,615,724. 42,448,106. 34 Total liabilities and net assets/fund balances

Form	990 (2018) AMERICAN BOARD OF ORTHOPAEDIC SURGERY	36-600	0057	Pag	je 12
Pai	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1 2 3 4 5 6 7 8	Total revenue (must equal Part VIII, column (A), line 12) Total expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) Net unrealized gains (losses) on investments Donated services and use of facilities Investment expenses Prior period adjustments	2 3 4 3 5 - 6 7 8	2,01 2,09 -7 9,93 5,06	5,5 6,0 9,9	56. 62. 47.
9	Other changes in net assets or fund balances (explain in Schedule O)	9			
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10 3	4,79	9,7	71.
Pa	rt XII Financial Statements and Reporting		_		
	Check if Schedule O contains a response or note to any line in this Part XII				ᆜ
1	Accounting method used to prepare the Form 990	<u> </u>		Yes	No
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both		2b	X	
С	X Separate basis Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?			x	<u>-</u>
3a	If the organization changed either its oversight process or selection process during the tax year, explain in Sche As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin Act and OMB Circular A-133?		3a		
	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audits, explain why in Schedule O and describe any steps taken to undergo such audits	red audit	3b	990	(2018)
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SCHEDULE D

'(Form 990)

832051 10-29-18

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047 Open to Public

Inspection

Name of the organization AMERICAN BOARD OF ORTHOPAEDIC SURGERY Employer identification number 36-6000057

Pa		ed Funds or Other Similar Funds o	or Accounts.Complete if the
_	organization answered "Yes" on Form 990, Part IV, lin	e 6. (a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		· · · · · · · · · · · · · · · · · · ·
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor advised	I funds
Ū	are the organization's property, subject to the organization's		Yes No
6	Did the organization inform all grantees, donors, and donor a	-	
•	for charitable purposes and not for the benefit of the donor of		
	impermissible private benefit?	5. delice da leci, er let dir, emet perpett et	Yes No
Pa		ganization answered "Yes" on Form 990, Pa	
1	Purpose(s) of conservation easements held by the organizat		
	Preservation of land for public use (e.g., recreation or e		cally important land area
	Protection of natural habitat	Preservation of a certific	• •
	Preservation of open space	_	
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form of	a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic sti	ructure included in (a)	2c
d	Number of conservation easements included in (c) acquired	• •	
	listed in the National Register		2d
3	Number of conservation easements modified, transferred, re	leased, extinguished, or terminated by the o	organization during the tax
	year >		
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the pe	riodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements	it holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	, handling of violations, and enforcing conse	rvation easements during the year
	>		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conservation	on easements during the year
	▶ \$		
8	Does each conservation easement reported on line 2(d) abo	ve satisfy the requirements of section 170(h))(4)(B)(ı)
	and section 170(h)(4)(B)(ii)?		Yes No
9	In Part XIII, describe how the organization reports conservation	ion easements in its revenue and expense s	tatement, and balance sheet, and
	include, if applicable, the text of the footnote to the organization	ition's financial statements that describes th	e organization's accounting for
	conservation easements		
Pa	rt III Organizations Maintaining Collections of		ner Similar Assets.
	Complete if the organization answered "Yes" on Form	n 990, Part IV, line 8	
1a	If the organization elected, as permitted under SFAS 116 (A	SC 958), not to report in its revenue stateme	nt and balance sheet works of art,
	historical treasures, or other similar assets held for public ex	hibition, education, or research in furtherand	ce of public service, provide, in Part XIII,
	the text of the footnote to its financial statements that descri	ribes these items	
b	If the organization elected, as permitted under SFAS 116 (A	SC 958), to report in its revenue statement a	nd balance sheet works of art, historical
	treasures, or other similar assets held for public exhibition, e	ducation, or research in furtherance of publi	c service, provide the following amounts
	relating to these items		
	(i) Revenue included on Form 990, Part VIII, line 1		▶ \$
	(ii) Assets included in Form 990, Part X		► \$ ► \$
2	If the organization received or held works of art, historical tre	easures, or other similar assets for financial g	
	the following amounts required to be reported under SFAS 1	116 (ASC 958) relating to these items	
а	Revenue included on Form 990, Part VIII, line 1		> \$
b	Assets included in Form 990, Part X		\$
LHA	For Paperwork Reduction Act Notice, see the Instruction	s for Form 990.	Schedule D (Form 990) 2018

Sche	dule D (Form 990) 2018 AMERICA	N BOARD OF	ORT	HOPAED	IC SUR	GERY		36-60	00057	Page 2
Pai	t III Organizations Maintaining C	ollections of A	rt, His	torical Tr	easures,	or Other	Simil	ar Asse	ts (continu	ed)
3	Using the organization's acquisition, accessi	on, and other record	is, chec	k any of the	following tha	at are a sig	nıfıcant	use of its	collection	rtems
	(check all that apply)									
а	Public exhibition	d		Loan or excl	hange progr	ams				
b	Scholarly research	e		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explai	n how th	ney further ti	he organizat	ion's exem	pt purp	ose in Par	t XIII	
5	During the year, did the organization solicit of	r receive donations	of art, h	storical trea	sures, or oth	er sımılar a	ssets			
	to be sold to raise funds rather than to be mi	aintained as part of	the orga	nization's co	illection?				Yes	No_
Par	t IV Escrow and Custodial Arran	gements. Comple	ete if the	organizatio	n answered	"Yes" on F	orm 99	0, Part IV,	line 9, or	
	reported an amount on Form 990, Pa	rt X, line 21								
1a	Is the organization an agent, trustee, custod	an or other intermed	diary for	contribution	s or other as	ssets not ir	ncluded		_	
	on Form 990, Part X?								Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing	table						
									Amount	
c	Beginning balance						1c			
d	Additions during the year						1d			
e	Distributions during the year						1e			
f	Ending balance						1f			
2a	Did the organization include an amount on F	orm 990, Part X, line	21, for	escrow or cu	ustodial acco	ount liabilit	y?		Yes	No
b	If "Yes," explain the arrangement in Part XIII	Check here if the e	xplanatii	on has been	provided or	Part XIII				
Par	t V Endowment Funds. Complete	f the organization ar	swered	"Yes" on Fo	rm 990, Par	t IV, line 10)			
		(a) Current year	(b) F	rior year	(c) Two yea	rs back (c) Three	years back	(e) Four y	ears back
1a	Beginning of year balance								<u></u>	
b	Contributions		Ĺ							
C	Net investment earnings, gains, and losses									
d	Grants or scholarships									
e	Other expenditures for facilities	_								
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the cur	rent year end baland	e (line 1	g, column (a	a)) held as					
а	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С	Temporanly restricted endowment ▶	%								
	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%								
3a	Are there endowment funds not in the posse	ession of the organiz	ation th	at are held a	nd administ	ered for the	e organi	zation		
	by									res No
	(i) unrelated organizations								3a(i)	
	(ii) related organizations								3a(iı)	
b	If "Yes" on line 3a(ii), are the related organization	ations listed as requi	red on S	Schedule R?					3b	
4	Describe in Part XIII the intended uses of the	e organization's ende	owment	funds						
Pai	t VI Land, Buildings, and Equipn	nent.								
	Complete if the organization answere	d "Yes" on Form 99	0, Part I	V, line 11a S	See Form 99	0, Part X, I	ne 10			
	Description of property	(a) Cost or o			or other		cumulat		(d) Book	value
		basis (investi	ment)		(other)	depr	eciation			
1a	Land	<u> </u>			5,412.		~~~			,412.
b	Buildings			2,54	8,925.	1,7	83,8	89.	765	,036.
c	Leasehold improvements	<u> </u>		1-00	5 05A		4 2 2	<u>.</u>	- 6-6-6	-6.4.
	Equipment	-			2,980.		$\frac{13,9}{93,1}$,044.
	Other				5,669.	1,0	83,1	U3.		,566.
Tota	I. Add lines 1a through 1e (Column (d) must e	equal Form 990, Part	X, colu	nn (B), line 1	0c)				4,452	,058.

2,252,058. Schedule D (Form 990) 2018

Schedule D	(Form !	990) 20	18

(2) Closely-held equity interests	Part VIII Investments - Other Securities.	n Form 990 Part IV	line 11b. See Form 990. F	Part X. line 12	
22 Closely-held equity interests					d-of-year market value
(3) Cither	(1) Financial derivatives				
(A) (B) (C) (C) (C) (C) (C) (E) (F) (F) (G) (G) (H) (F) (G) (G) (F) (F) (G) (G) (G) (F) (G) (G) (G) (G) (G) (G) (G) (G) (G) (G	(2) Closely-held equity interests				
(B) (C) (C) (D) (E) (F) (F) (G) (G) (F) (G) (G) (F) (F) (F) (F) (F) (F) (F) (F) (F) (F	(3) Other				
(C) (D) (D) (E) (F) (F) (F) (F) (F) (F) (F) (F) (F) (F	(A)				
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 13 (a) Description of investment (b) Block value (c) Method of valuation Cost or end-of-year market value (d) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	(B)	·			
(E) (F) (F) (F) (F) (F) (F) (F) (F) (F) (F	_(C)				. <u> </u>
(F) (B)					
(G) (H) (H) (Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ (Part VIII) Investments - Program Related. Complete if the organization answered "Ves" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13 (a) Description of investment (b) Book value (c) Method of valuation. Cost or end-of-year market value (1) (2) (3) (4) (9) (9) (1) (8) (9) (9) (1) (9) (1) (1) (9) (1) (1) (2) (3) (4) (5) (6) (7) (9) (9) (9) (1) (9) (9) (1) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9					
Total. (Col. (b) must equal Form 990, Part X, col. (8) line 12.) Total. (Col. (b) must equal Form 990, Part X, col. (6) line 12.) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13					
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►					
Part VIII Investments - Program Related.					
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13 (a) Description of investment (b) Book value (c) Method of valuation Cost or end-of-year market value (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g					
(a) Description of investment (b) Book value (c) Method of valuation Cost or end-of-year market value (t) (2) (3) (4) (5) (6) (7) (8) (9) (9) (10) must equal form 990, Part X, col. (8) line 13.) (a) Description (b) Book value (b) Book value (c) B		n Form 000 Port IV	line 11c See Form 990 I	Part Y line 13	
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Col. (b) must equal form 990, Part X, col. (8) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS (3) DEFERRED COMPENSATION (4) (5) (6) (7) (8) (9)					d-of-vear market value
[2] [3] [4] [4] [5] [6] [7] [8] [9] [7] [8] [9] [7] [8] [9] [7] [8] [9] [7] [8] [9] [8] [9] [9] [1] [1] [1] [2] [2] [3] [4] [5] [6] [7] [8] [9] [1] [9] [1] [1] [1] [2] [2] [3] [4] [5] [6] [7] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [1] [8] [9] [8] [9] [9] [9] [9] [9] [9] [9] [9] [9] [9					
(3) (4) (5) (6) (7) (8) (9) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8)			- 		
(4) (5) (6) (7) (8) (9) Total. (Col. (b) must equal form 990, Part X, col. (B) line 13.) ▶ Part X Other Assets.				·	
(5) (6) (7) (8) (9) (7) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)▶ Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
(6) (7) (8) (9) Total. (Col. (b) must equal Form 990, Part X, col. (B) linc 13.) ▶ Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of hability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
(8) (9) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value					
Sample	(7)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ■	(8)				
Part IX					
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15 (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)				Maring II (f)	
(a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)	<u> </u>				
(1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)			, line 11d See Form 990, i	Part X, line 15	(b) Book value
(2) (3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)		escription			(b) Book value
(3) (4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
(4) (5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
(5) (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
(6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11,015. (3) DEFERRED COMPENSATION 52,631. (4) (5) (6) (7) (8) (9)					
(7) (8) (9) Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)	·				
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)					
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)	(8)				
Part X Other Liabilities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11,015. (3) DEFERRED COMPENSATION 52,631. (4) (5) (6) (7) (8) (9)	(9)				
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25 1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11, 015. (3) DEFERRED COMPENSATION 52, 631. (4) (5) (6) (7) (8) (9)		15)			
1. (a) Description of liability (b) Book value (1) Federal income taxes (2) DEPOSITS 11,015. (3) DEFERRED COMPENSATION 52,631. (4) (5) (6) (7) (8) (9)					
(1) Federal income taxes (2) DEPOSITS (3) DEFERRED COMPENSATION (4) (5) (6) (7) (8) (9)		on Form 990, Part IV		990, Part X, line 25	5
(2) DEPOSITS 11,015. (3) DEFERRED COMPENSATION 52,631. (4) (5) (6) (7) (8) (9)			(b) Book value		
(3) DEFERRED COMPENSATION 52,631. (4) (5) (6) (7) (8) (9)			11 11		
(4) (5) (6) (7) (8) (9)	DEFENDED COMPENSATION				
(5) (6) (7) (8) (9)			52,031.		
(6) (7) (8) (9)					
(7) (8) (9)					-
(8) (9)					
(9)					
					
		25)	63,646.		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII X

Schedule D (Form 990) 2018

Sche	dule D (Form 990) 2018 AMERICAN BOARD OF ORTHOPAE			6000057 Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Stateme	ents With Revenue per P	leturr	າ.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a			0.010 010
1	Total revenue, gains, and other support per audited financial statements		1	-2,819,213.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		\	
a	Net unrealized gains (losses) on investments	$\begin{vmatrix} 2a & -5,064,114. \\ 2b & 217,500. \end{vmatrix}$	1 !	
b	Donated services and use of facilities		1	
Ç.	Recoveries of prior year grants	2c	 	
d	Other (Describe in Part XIII)	2d		-4,846,614.
e a	Add lines 2a through 2d Subtract line 2e from line 1		2e3	2,027,401.
3 4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		-	2,027,401.
-	Investment expenses not included on Form 990, Part VIII, line 7b	4a 25,553.]	1
a b	Other (Describe in Part XIII.)	4b -33,460.	i	
	Add lines 4a and 4b	337,233	4c	-7,907.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)		5	2,019,494.
	t XII Reconciliation of Expenses per Audited Financial Statem	ents With Expenses per		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a			
1	Total expenses and losses per audited financial statements		1	2,320,963.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
а	Donated services and use of facilities	$ _{2a} $ 217,500.		
b	Prior year adjustments	2b	1	
c	Other losses	2c	1	
d	Other (Describe in Part XIII.)	2d 33,460.	1 .	
e	Add lines 2a through 2d		2e	250,960.
3	Subtract line 2e from line 1		3	2,070,003.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a 25,553.		
ь	Other (Describe in Part XIII)	4b	1	
С	Add lines 4a and 4b		4c	25,553.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	2,095,556.
Pa	t XIII Supplemental Information.			_
Prov	de the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part	IV, lines 1b and 2b, Part V, line	4, Part	X, line 2, Part XI,
	2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any add			
	_			
PAI	RT X, LINE 2:			
THI	3 ORGANIZATION ADOPTED A POLICY THAT CLARI	FIES THE ACCOUNT	'ING	FOR
ONG	CERTAINTY IN INCOME TAXES RECOGNIZED IN AN	ENTITY S FINANC	TAL	
Cm:	AMENDAMA MUE DOLLAY DDEGODIDEG & DEGOGNIM	TON MUDERIOLD AN	TT 3.6	DA GUD EMENT
517	ATEMENTS. THE POLICY PRESCRIBES A RECOGNIT	TON THRESHOLD AN	ID M	EASUREMENT
מם	INCIDIRO POD MUR RINANCIAI OMAMRMENM DROCO	NITUION AND MEACI	ID EM	DIM OF MAY
FK.	INCIPLES FOR THE FINANCIAL STATEMENT RECOG	MITTON AND MEASO	KEM	ENI OF IAX
PO	SITIONS TAKEN OR EXPECTED TO BE TAKEN ON A	תאע סבייווסאן יישאַ	ם גי	E NOT
<u> </u>	STITONS TAKEN ON EXPECTED TO BE TAKEN ON A	TAX RETURN THAT	AN	E NOI
CEI	RTAIN TO BE RECOGNIZED. THE IMPLEMENTATION	OF THIS POLICY	מגע	NO TMPACT
<u></u>	ATTIM TO DE ADCOUNTED. THE THE EMBRITHETON	or min repres	1010	NO IMINCI
ON	THE ORGANIZATION'S FINANCIAL STATEMENTS.			
				
		 		
PA	RT XI, LINE 4B - OTHER ADJUSTMENTS:			
-				
REI	NTAL EXPENSES			-33,460.

832054 10-29-18

Schedule D (Form 990) 2018 Part XIII Supplemental	AMERI	CAN BOARD OF	ORTHOPAEDIC	SURGERY	36-6000057	Page 5
Supplemental	intormation (co	ontinued)				
PART XII, LINE 2	2D - OTHER	ADJUSTMENTS	3:			
RENTAL EXPENSES					33	,460.
						, 1001
						
		<u> </u>				
						
		·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·- ·				
		 				
						
				. <u></u>		
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						!
						
	 					
					-··- <u>-</u>	
						
						
						
•						
						
						
			-			

SCHEDULE J '(Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information

OMB No 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

AMERICAN BOARD OF ORTHOPAEDIC SURGERY

Employer identification number 36-6000057

Pa	art I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			l
	Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	X First-class or charter travel			{
	Travel for companions Payments for business use of personal residence			ļ <u>1</u>
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			} -{
6	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or		,	
_	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			. 1
_	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	X	\ -
	trustees, and officers, including the OLO/Executive offector, regarding the items checked of fine 14.			
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's			Ì
•	CEO/Executive Director Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III		Ì) 1
	X Compensation committee Written employment contract	,"	τ.	1. 1
	Independent compensation consultant X Compensation survey or study	٠,	ģ	, ,,,
	X Form 990 of other organizations X Approval by the board or compensation committee	, ,	٠, ۶	١. " ا
	Tell 1000 of other organizations	٠.	3,	-
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing		1	
•	organization or a related organization	;	7	1
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	 	X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		,	
		~ *	ĺ,	
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.]	
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		<u> </u>	. 1
	contingent on the revenues of		l	
а	The organization?	5a		
b	Any related organization?	5b		
	If "Yes" on line 5a or 5b, describe in Part III			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		(1
	contingent on the net earnings of	i	·	
а	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" on line 6a or 6b, describe in Part III			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments		l	l
	not described on lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		1
9	****			
	Regulations section 53 4958-6(c)?	9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

36-6000057

Page 2

Schedule J (Form 990) 2018 AMERICAN BOARD OF ORTHOPAEDIC SURGERY 36-6000057

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed AMERICAN BOARD OF ORTHOPAEDIC SURGERY

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that aren't listed on Form 990, Part VII Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

A Name and Title			(B) Breakdown of	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	ag Be	(E) Total of columns	E
trie curpersation decrease compensation compensation of the curpersation compensation of the curpersation compensation com				0 477	APP (III)	other deferred	benefits	(a)·(b)(a)	in column (B)
on (ii) 494,371. 1,006. 16,451. 73,500. 40,547. 625,875. (iii) 204,117. 14,140. 1,077. 54,279. 26,468. 300,081. (iii) 120,667. 1,355. 2,537. 30,167. 22,156. 176,882. (iii) 108,213. 2,965. 2,232. 27,303. 38,407. 179,120. (iii) (iii	(A) Name and Title		(i) base compensation	(ii) bonus & incentive compensation	(III) Otner reportable compensation	compensation			reported as deferred on prior Form 990
(i) (ii) (ii) (ii) (iii) (iiii) (iii) (iii) (iii) (iii) (iiii) (iiii) (iii) (iii) (iiii) (iii) (iii) (iii) (iii) (iii) (DAVID F. MARTIN, MD	Ξ	494,371	1,006.	16,45	1 1	40,547	625,87	0
10 204,117 14,140 1,077 54,279 26,468 300,081 11 120,667 1,355 2,537 30,167 22,156 176,882 11 108,213 2,965 2,232 27,303 38,407 179,120 11 108,213 2,965 2,232 27,303 38,407 179,120 12 13 13 13 13 13 13 13	EXECUTIVE MEDICAL DIRECTOR	≘	0						
10 120,667, 1,355, 2,537, 30,167, 22,156, 176,882, 17		Ξ	204,117	١ -	1,	54,27	26,	300	
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Page 3

PART I, LINE 1A:
MEMBERS OF THE GOVERNING BODY HAVE THE ABILITY TO INCLUDE A SPOUSE TO
TRAVEL WITH THEM FOR VARIOUS ORGANIZATION BUSINESS. THESE AMOUNTS ARE
DEBMED GROSS-UP PAYMENTS AND INCLUDED IN THE TAXABLE INCOME OF THE
APPROPRIATE INDIVIDUALS. IN ADDITION, THE ORGANIZATION MAY HAVE INSTANCES
WHEN FIRST-CLASS TRAVEL IS NECESSARY FOR CONDUCTING ORGANIZATION BUSINESS.
Schedule J (Form 990) 2018

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury ternal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ➤ Attach to Form 990 or 990-EZ.

■ Go to www.irs.gov/Form990 for the latest information

OMB No. 1545-0047 Open to Public

Inspection

AMERICAN BOARD OF ORTHOPAEDIC SURGERY

Employer identification number 36-6000057

FORM 990, PART VI, SECTION A, LINE 1: THE EXECUTIVE COMMITTEE CONSISTS OF THE FOLLOWING BOARD MEMBERS: THE PRESIDENT AS CHAIR, THE IMMEDIATE PAST-PRESIDENT, PRESIDENT-ELECT, SECRETARY, AND TREASURER. THE EXECUTIVE MEDICAL DIRECTOR AND CHIEF OPERATING OFFICER SERVE AS EX-OFFICIO MEMBERS WITHOUT VOTE. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY TO CARRY OUT THE BUSINESS AND FUNCTIONS OF THE

ORGANIZATION BETWEEN MEETINGS OF THE BOARD AND REPORTS ANY SUCH ACTIONS TO

THE BOARD FOR RATIFICATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION CONTRACTS WITH A PUBLIC ACCOUNTING FIRM TO PREPARE THE FORM 990 BASED ON INFORMATION OBTAINED FROM MANAGEMENT AND DURING THE FINANCIAL AUDIT. ONCE THE DRAFT IS AVAILABLE, IT IS REVIEWED BY THE CONTROLLER, CHIEF OPERATING OFFICER (COO) AND THE TREASURER. THE FORM 990 IS THEN PROVIDED TO THE GOVERNING BODY PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL AMERICAN BOARD OF ORTHOPAEDIC SURGERY (ABOS) DIRECTORS, EXECUTIVE MEDICAL DIRECTOR AND CHIEF OPERATING OFFICER ARE COVERED BY CONFLICT OF INTEREST POLICY. THE EXECUTIVE MEDICAL DIRECTOR, CHIEF OPERATING OFFICER, AND THE EXECUTIVE COMMITTEE REVIEW THE FORMS. EACH DIRECTOR AND THE TWO EXECUTIVES MUST FILL OUT A FORM ANNUALLY, AND ARE OBLIGED TO REPORT SIGNIFICANT CHANGES TO THE ABOS STAFF IN WRITING. THE FORMS ARE STORED ON A PASSWORD PROTECTED LOCATION ON THE ABOS WEBSITE THAT IS AVAILABLE FOR ALL THE DIRECTORS. THE PERSON WHO IS CONFLICTED IS EXCUSED FROM DISCUSSION AND DECISIONS CONCERNING THE CONFLICTED PARTY. ANY CONFLICT WILL BE DOCUMENTED LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990 or 990-EZ) (2018) 832211 10-10-18